



## UNITED STATES – April 2026

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### International Property Tax Institute

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

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**USA GENERAL**

**Property tax burden on Americans climbs as home values dip, new data shows**

This article reports on data that shows that the effective property tax rate for homeowners rose from 0.9% in 2025 up from 0.86% in 2024. The article considers that the cause is local government cost increasing rather than property values.

The article can be accessed via the following link:

[American homeowners faced rising property tax burden in 2025, report finds | Fox Business](#)

**Property taxes are rising faster than inflation. See what homeowners pay across the U.S.**

This article includes maps for 2025 showing the states with the highest property tax burden and the states with the highest average annual payments.

The article can be accessed via the following link:

[Property taxes are rising faster than inflation. See what homeowners pay across the U.S. - CBS News](#)

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## CALIFORNIA

### **L.A.'s Mansion Tax Was Meant to Fund Housing. Research Says It May Be Backfiring.**

This article reports on research showing that Measure ULA and Proposition 13 can interact to stall sales and effectively cancel out a portion of the revenue it was meant to generate.

The article can be accessed via the following link:

[L.A.'s Mansion Tax Was Meant to Fund Housing. Research Says It May Be Backfiring. - California YIMBY](#)

### **Why California couldn't do a Mamdani-style pied-à-terre tax**

In the light of the introduction of a pied-à-terre tax being introduced in New York, this article looks back at the Empty Homes Tax, a residential vacancy tax that San Francisco voters passed with Proposition M in 2022 and which has not collected any revenue whilst litigation is ongoing. The article examines why the original policy objectives are unlikely to succeed.

The article can be accessed via the following link:

[Why California couldn't do a Mamdani-style pied-à-terre tax | The San Francisco Standard](#)

## GEORGIA

### **Georgia Senate moves to cut property taxes by increasing sales taxes**

This article looks at House Bill 1116 seeking a 3% cap on property tax valuation increases but now amended to allow special taxing districts to introduce a 1% sales tax. The article reports that the amendment has recently been passed by the Senate.

The article can be accessed via the following link:

[Georgia Senate moves to cut property taxes by increasing sales taxes – WABE](#)

## ILLINOIS

### **Property Taxes are Too High. Here's Why.**

This article looks at a report issued by the Cook County Treasurer which examines what is driving property tax increases and what can be done about it. The article considers why taxes have increased so much, why the Property Tax Extension Limitation Law – which limits the amount by which municipalities can increase property tax levies - doesn't appear to be working correctly, and the problem with Tax Increment Financing.

The article can be accessed via the following link:

[Property Taxes are Too High. Here's Why. - by Conor Durkin](#)

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## **IOWA**

### **Appeal court rules against Walmart a second time in Marshalltown assessment**

This article reports that the Court of Appeals has again ruled against Walmart in relation to the 2023 assessment of its Marshalltown store ruling that the valuation method used by the authority's expert was more credible than Walmart's appraiser.

The article can be accessed via the following link:

[Appeals court rules against Walmart a second time in Marshalltown assessment - Storm Lake Radio](#)

### **Iowa Senate Republicans advance property tax legislation**

This article reports on one of 3 property tax proposals currently making their way through the Iowa Capitol. The article refers to the Senate Republicans' Bill which would cap city and county property tax revenue growth, reduce property tax revenue to schools while increasing state funding, create a graduated property tax exemption for homeowners 60 years and older, allow local governments to increase their local-option sales tax from 1 percent to 1.5 percent and tie the state gas tax to inflation.

The article can be accessed via the following link:

[Iowa Senate GOP property tax plan gets bipartisan support | Iowa State Legislative News | thegazette.com](#)

### **Iowa House Republicans introduce latest property tax 'compromise' proposal**

This article outlines the latest compromise proposal to bring House File 2745 into legislation. The proposal includes keeping the 2% cap on revenue growth and increasing property tax relief.

The article can be accessed via the following link:

[Iowa House Republicans introduce latest property tax 'compromise' proposal • Iowa Capital Dispatch](#)

### **Iowa landlords protest proposed property tax increase**

This article reports on a Senate plan to introduce a new, higher rate of property tax for apartments, condos and assisted living facilities. The article also looks at opposition to the plan.

The article can be accessed via the following link:

[Iowa landlords protest proposed property tax increase - Radio Iowa](#)

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## **KANSAS**

### **'Tyranny of the minority': Bill gives 10% of voters power to knock down property tax increases**

This article reports on House Bill 2745 which was narrowly passed by the Senate and House. The article explains that the amended bill will mean that if taxing authorities plan to increase property taxes by more than 3% or the CPI, if 10% of voters petition against it, the taxing authority can only pass a revenue neutral budget.

The article can be accessed via the following link:

['Tyranny of the minority': Bill gives 10% of voters power to knock down property tax increases](#)

## **MASSACHUSETTS**

### **Massachusetts town slaps down proposed 50% tax hike**

This article reports that the property taxpayers in South Hadley, Massachusetts have voted against a proposal to raise more money through property taxes to close a \$3 million budget gap for 2027. The proposal would have eventually lifted the average homeowner's bill by about 50%.

The article can be accessed via the following link:

[Massachusetts town slaps down proposed 50% tax hike](#)

## **MINNESOTA**

### **Property valuations increasing at slower rate in 2026 assessment**

This article reports that reassessed property valuations are about to be released in Cook County. The article provides details of the movement in property values, which is said to be more modest than previous years at less than 4% for many property owners.

The article can be accessed via the following link:

[Property valuations increasing at slower rate in 2026 assessment | WTIP](#)

## **NEW HAMPSHIRE**

### **Statistical revaluation continuing of all Berlin properties**

This article reports that a full statistical revaluation of the City of Berlin has been contracted out and has commenced. Notices of new values will be mailed to all taxpayers in late August 2026.

The article can be accessed via the following link:

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[Statistical revaluation continuing of all Berlin properties | Business Real Estate | conwaydailysun.com](https://www.conwaydailysun.com/business-real-estate/statistical-revaluation-continuing-of-all-berlin-properties/)

## **NEW YORK**

### **Mamdani confronts the politics of property taxes as rent freeze looms**

This article looks at the campaign promises of the new NYC Mayor which were to freeze rents in rent-stabilized homes and to reform the property tax system. Whilst the first promise looks set to go ahead, the article reports that there is little progress on property tax reform – an issue with residential landlords and property owners across the city.

The article can be accessed via the following link:

[Mamdani confronts the politics of property taxes as rent freeze looms - POLITICO](#)

### **Gov. Hochul proposes taxes on NYC homeowners who own second house worth more than \$5M**

This article looks at a proposal to impose a yearly surcharge on homes worth more than \$5 million in New York City that are not primary residences. The article provides rough estimates of valuation bands proposed but little specific detail. Opposition to the proposal is reported.

The article can be accessed via the following link:

[Gov. Hochul proposes taxes on NYC homeowners who own second house worth more than \\$5M](#)

### **NYC's new tax targets second homes worth \$5m or more**

This article discusses the current funding gap in the NYC Council's budget and explains how the new tax on luxury homes will apply.

The article can be accessed via the following link:

[NYC's new tax targets second homes worth \\$5m or more](#)

### **Why the Pied-à-Terre Tax Misses the Real Problem**

This article puts forward the opinion that the proposed “pied-à-terre” tax will only further distort an already-dysfunctional tax system. The article looks at avoidance methods that may be utilised and the effects on the housing market.

The article can be accessed via the following link:

[Why the Pied-à-Terre Tax Misses the Real Problem](#)

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## **NYC Property Tax System Undervalues Co-ops and Condos, Experts Call for Modern Valuation Approach for High-End Second Homes**

This article looks at the outdated valuation methodology used to assess co-ops and condos in New York based on income producing potential rather than market value. The article explains that these valuations, lower than market value, shift the property tax burden to commercial properties and primary residences and will also affect the pied-à-terre tax unless an open market valuation basis is introduced.

The article can be accessed via the following link:

[NYC Property Tax System Undervalues Co-ops and Condos, Experts Call for Modern Valuation Approach for High-End Second Homes - World Today News](#)

## **NORTH CAROLINA**

### **How to Make Property Taxes More Fair**

This article provides a response from a non-profit policy organisation in North Carolina to proposed legislation to limit local property tax increases, without setting specific caps. Worried by the prospect of reduced public funding of essential public services, the organisation provides four ways to create a fairer taxation system across North Carolina.

The article can be accessed via the following link:

[How to Make Property Taxes More Fair - Carolina Forward](#)

## **OKLAHOMA**

### **Oklahoma Considers Using Aerial Photography to Assess Property Taxes Without Inspections**

This article reports on Senate Bill 2143 which would allow the use of aerial photographs and satellite imagery to identify changes to properties, rather than depending on in-person inspections. The article hears arguments for (making the assessment process more efficient and reducing costs) and against (inaccurate property valuations and unfair tax increases).

The article can be accessed via the following link:

[Oklahoma Considers Using Aerial Photography to Assess Property Taxes Without Inspections | PetaPixel](#)

### **Oklahoma voters challenge effort to eliminate property taxes, say it would have 'devastating effect'**

This article reports that 10 Oklahoma residents are challenging State Question 843 which seeks to phase out property taxes for homeowners.

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The article can be accessed via the following link:

[Oklahoma voters challenge effort to eliminate property taxes, say it would have 'devastating effect' • Oklahoma Voice](#)

## TENNESSEE

### **Assessor Giving More Time for Property Owners to Make Informal Assessment Appeals**

This article reports that the assessor for DeKalb County is going to give property taxpayers more time to make informal appeals following the number of calls that have been received since the new valuations were published. The article states that the revised property tax bills will mean that the council is revenue neutral, but some taxpayers will see increased bills. The article explains the difference between informal and formal appeals.

The article can be accessed via the following link:

[Assessor Giving More Time for Property Owners to Make Informal Assessment Appeals – WJLE Radio](#)

## TEXAS

### **Property tax appraisal expert explains how your property value is determined**

As Texas homeowners are receiving property tax assessment notices, this article explains how appraisals are calculated, how to appeal and what the appeal deadline is.

The article can be accessed via the following link:

[Property tax appraisal expert explains how your property value is determined](#)

## WASHINGTON

### **Op-Ed: Washington Is Caught in a Property Tax Trap. Here's the Way Out.**

This article looks at two problems in the state – local governments claiming they cannot afford to meet basic service levels because of the 1% revenue cap, and property taxpayers who feel at the limit of affordability. The article suggests that there is a solution if the two problems are addressed at the same time and considers an increase in the cap alongside a homestead relief and working credit tax relief to help those renting properties.

The article can be accessed via the following link:

[Op-Ed: Washington Is Caught in a Property Tax Trap. Here's the Way Out.](#)

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## **WISCONSIN**

### **Examining property assessment in Milwaukee County communities**

This article reports that Wisconsin is one of only eight states that handle property assessment at the municipal level, as most states handle it at the county level. The article suggests that it may provide a fairer and more accurate system if municipalities were to partner to form a new commission that would hire its own assessment staff to value properties, leading to uniformity and improving accuracy, or pool their resources to hire contract assessors to achieve a greater economy of scale.

The article can be accessed via the following link:

[Examining property assessment in Milwaukee County communities | Wisconsin Newspaper Association](#)

### **Milwaukee's median home assessment rises 7.6% over 2025. What to know**

This article reports on data that shows that the median assessed value of a Milwaukee home increased by nearly 8% in 2026 and that commercial assessments have also increased. The article explains how assessments are carried out and how to make an appeal.

The article can be accessed via the following link:

[Milwaukee's median home assessment rises 7.6% over 2025. What to know](#)

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